I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in

accordance with § 1.6(a)(4).

June 16, 2010 Electronic Signature for /James E. Armstrong, IV. .: James E. Armstrong IV

Docket No.: 80364(47762) (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Hisakazu Tanaka et al.

Application No.: 10/576,362 Confirmation No.: 9488

Filed: February 12, 2007 Art Unit: 1796

For: METHOD FOR PRODUCING CORE-SHELL

TYPE HIGHLY LIQUID ABSORBENT RESIN

PARTICLES

Examiner: E. Eng

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

UNDER 37 C.F.R. 1.111

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir/Madam:

INTRODUCTORY COMMENTS

In response to the Office Action dated December 16, 2009, please amend the aboveidentified U.S. patent application as follows. A Petition for Extension of Time for three (3) months, from March 16, 2010 to, and including, June 16, 2010 is submitted herewith.

Amendments to the Claims are reflected in the listing of claims which begins on Page 2 of this paper.

Remarks begin on Page 5 of this paper.